

**AMENDMENT**

Kindly amend the application, without prejudice, without admission, without surrender of subject matter, and without any intention of creating any estoppel as to equivalents, as follows.

**IN THE CLAIMS**

Kindly amend the claims, without prejudice, without admission, without surrender of subject matter, and without any intention of creating any estoppel as to equivalents, as follows:

1-69. (Cancelled)

70. (New) A method of preparing a foodstuff suitable for consumption comprising an emulsifier, wherein the foodstuff is selected from the group consisting of candy, caramel, chocolate, pudding, halawa, gum, frozen products, dairy products, baked goods, meat products, edible oils, edible fats, oil-in-water emulsions, water-in-oil emulsions, dressings, margarine, shortening, spreads, mayonnaise, dips, cream based sauces, cream based soups, beverages, spice emulsions, and sauces, the process comprising the steps of:

- (i) (a) contacting ingredient(s) of the foodstuff with an enzyme having esterase activity to generate an emulsifier by alcoholysis, wherein the ingredient(s) contains a fatty acid ester and glycerol and wherein the emulsifier is generated from the fatty acid ester and the glycerol; or  
(b) contacting at least a portion of ingredient(s) of the foodstuff with a carrier comprising glycerol and an enzyme having esterase activity, to generate an emulsifier by alcoholysis, wherein the ingredient(s) contains a fatty acid ester and wherein the emulsifier is generated from the fatty acid ester and the glycerol; and
- (ii) preparing the foodstuff, such that the foodstuff comprises the emulsifier, the fatty acid ester and the enzyme in an inactive form or in a denatured form, wherein the preparing includes inactivating or denaturing the enzyme.

71. (New) A method according to claim 70 wherein the foodstuff is a frozen dairy product.

72. (New) A method according to claim 71 wherein the frozen dairy product is selected from the group consisting of ice cream and ice milk.

73. (New) A method according to claim 70 wherein the foodstuff is a dairy product selected from the group consisting of coffee cream, whipped cream, custard cream, milk drinks and yoghurts.

74. (New) A method according to claim 70 wherein the foodstuff is a processed meat product.

75. (New) A method according to claim 70 wherein the foodstuff comprises greater than 30 wt % fat.

76. (New) A method according to claim 70 wherein the fatty acid ester comprises at least two ester groups.

77. (New) A method according to claim 70 wherein the fatty acid ester is a triglyceride.

78. (New) A method according to claim 70 wherein the enzyme having esterase activity has lipase activity.

79. (New) A method according to claim 70, wherein the carrier is a glycerol.